

KING COUNTY, WASHINGTON

DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Licenses and permits			
Non-business licenses and permits	\$ 5,738,697	\$ 4,799,685	\$ (939,012)
Intergovernmental revenues			
Federal grants	-	135,579	135,579
Charges for services			
General government	-	91,814	91,814
Law, safety and justice	-	3,657	3,657
Economic environment	23,391,403	16,098,711	(7,292,692)
Interfund/department charges for services	4,228,563	248,517	(3,980,046)
Total charges for services	27,619,966	16,442,699	(11,177,267)
Fines and forfeits	-	67,108	67,108
Interest earnings	-	525,717	525,717
Miscellaneous revenues			
Other miscellaneous revenues	-	461,478	461,478
Transfers in	3,454,293	4,057,197	602,904
TOTAL REVENUES	36,812,956	26,489,463	(10,323,493)
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		1,350,918	
Contract services and other charges		(66)	
Interfund payments for services		77,648	
Total law, safety and justice	2,030,429	1,428,500	601,929
Economic environment			
Personal services		18,812,430	
Supplies		323,119	
Contract services and other charges		1,220,177	
Interfund payments for services		4,348,059	
Total economic environment	33,158,495	24,703,785	8,454,710
Capital outlay			
Capitalized expenditures	218,600	70,373	148,227
Transfers out	142,942	32,075	110,867
TOTAL EXPENDITURES	35,550,466	26,234,733	9,315,733
Excess (deficiency) of revenues over (under) expenditures(budgetary basis)	\$ 1,262,490	254,730	\$ (1,007,760)
Adjustment from budgetary basis to GAAP basis		292,198 ^(a)	
Excess of revenues over expenditures		546,928	
Fund balance - January 1, 2002		1,730,700	
Fund balance - December 31, 2002		\$ 2,277,628	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized gains on investments, revenue on a GAAP basis		\$ 56,710	
Nonbudgeted transfers in		22,535	
Encumbrances, not included in GAAP basis expenditures		212,953	
Adjustment from budgetary basis to GAAP basis		\$ 292,198	